



THE CITY OF SAN DIEGO

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## OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

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**Date Issued:** October 3, 2012

**IBA Report Number:** 12-42

**Budget and Finance Committee Date:** October 10, 2012

**Item Number:** 5

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# Fiscal Year 2014 Budget Development Calendar

## OVERVIEW

The FY 2014 budget development calendar was prepared with input from the Office of the IBA, the Mayor's Office, the Budget Committee Consultant, and the Council President's Office. The proposed budget calendar is also based on actual experience during the FY 2013 budget development process.

## FISCAL/POLICY DISCUSSION

The proposed budget development calendar incorporates dates for budget monitoring information due to their impact on certain dates and timing in the development process. The FY 2014 Mid-Year Budget Monitoring Report is proposed to be issued on February 20, 2013 with review by the Budget and Finance Committee on February 27, 2013. Based on the timing of this report's issuance and the required time for Councilmember review, budget priority memorandums are proposed to be due to the Budget and Finance Committee Chairman on March 1, 2013 for subsequent development of the Council's Budget Priorities Resolution.

The Mayor's FY 2014 Proposed Budget is currently estimated to be issued on Monday, April 15, 2013 per the City Charter requirement for the Proposed Budget to be issued by this date, with a subsequent presentation by the Mayor's Office to City Council on April 16. The proposed development calendar also incorporates five consecutive days of public hearings on the FY 2014 Mayor's Proposed Budget, from Monday, May 6<sup>th</sup> to Friday, May 10<sup>th</sup> per the Budget Review Committee Chairman's suggestion. Typically, public hearings were held Wednesday through Friday for two consecutive weeks to accommodate Council meetings earlier in each week. This proposal requires notice to the public that regular Council meetings will not be held on Monday and Tuesday of this budget review week. However, the proposed five consecutive days of budget review will provide greater continuity in review of the Proposed Budget for Council, City

staff, and the public. Our office's review of the FY 2014 Proposed Budget will be presented to Council at the first Budget Review Committee meeting on Monday, May 6, 2013.

In accordance with recent year-end improvements, the City Council's review of the FY 2013 Year-End Budget Monitoring Report will coincide with the first public hearing of the Mayor's May Revision to the FY 2014 Proposed Budget on May 22, 2013. Based on this information, Council budget memorandums for proposed final changes to the FY 2014 Budget will be due to the Office of the IBA on May 31, 2013. This information will then be utilized to develop our office's final recommendations on the Mayor's FY 2014 Budget. City Council is proposed to hear the Office of the IBA's review of the May Revision and final budget recommendations, deliberate on final budget recommendations, approve the FY 2013 Year-End Budget Monitoring Report, and adopt a FY 2014 budget on June 10, 2013 (June 11, 2013 is set-aside for additional Council decisions and final budget adoption if required).

## CONCLUSION

The Office of the IBA believes that the proposed budget development calendar incorporates a reasonable time frame with a sufficient amount of additional flexibility, if needed, for a thorough review and completion of the FY 2014 budget. We recommend that the Budget and Finance Committee endorse the proposed calendar which will be forwarded to City Council along with the 2013 Legislative Calendar in the near future.



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Attachment 1: Proposed Budget Calendar for Fiscal Year 2014